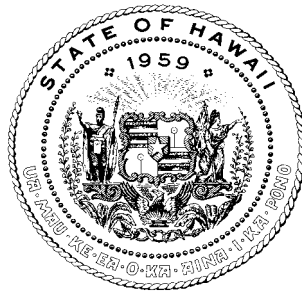


**REQUESTING THE DEPARTMENT OF LAND AND NATURAL
RESOURCES TO SUBMIT ANNUAL REPORTS ON ALL
SPECIAL, TRUST, AND REVOLVING FUND TRANSACTIONS
CARRIED OUT OVER THE PREVIOUS FISCAL YEAR**

**Twenty-Second Legislature
Regular Session of 2004**



Prepared by

**THE STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES**

**In response to House Concurrent Resolution 125, House Draft 1,
Senate Draft 1, Seventeenth Legislature, 1993 Session**

Honolulu, Hawaii

November, 2003

**REQUESTING THE DEPARTMENT OF LAND AND NATURAL
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**Twenty-Second Legislature
2004 Regular Session**

House Concurrent Resolution No. 125, House Draft 1, Senate Draft 1 of the 1993 Legislative Session requests the Department of Land and Natural Resources (DLNR) to submit to the Legislature twenty days prior to each regular session an annual report on the status of each special, trust, or revolving fund under the Department's jurisdiction. The report is to include a summary statement of the total fund transactions in the previous fiscal year, including the fund balance at the beginning of the fiscal year, total deposits and withdrawals, total expenditures made from the fund and the ending fund balance.

The following is the summary statement of DLNR's 35 special, trust and revolving funds for the fiscal year 2003.

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Conservation & Resources Enforcement
Legal Authority: Act 259, Session Laws of Hawaii (SLH) 2001,
as amended by Act 177, SLH 2002
Fund Type (MOF): Special (B)
Approp. Act No. S-302-C

Intended Purpose:

This fund was administratively established to receive funds from the Boating Special Fund (S-360-C) to fund marine patrol responsibilities that were transferred from the Department of Public Safety pursuant to Act 296, SLH 1996.

Current Program Activities:

Enforcement of marine boating and ocean recreation rules relating to boating safety, conservation, and search and rescue.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	27,073	111,718
Beginning Encumbrances	20,113	171,727
Revenues	25,171	
Expenditures	1,140,526	
Transfers (List Each Transfer by JV# and Date)	1,200,000	
Ending Cash Balance	111,718	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Water Resources
Legal Authority: Act 259, SLH 2001, as amended by Act 177, SLH 2002
Fund Type (MOF): Special (B)
Approp. Act No. S-304-C

Intended Purpose:

This fund was administratively established to receive funds from the Special Land and Development Fund to revise and update the Hawaii Water Plan. From FY02, funds were consolidated into the Water Resource Management Special Fund (S-326-C).

Current Program Activities:

Funds will allow the Commission on Water Resource Management to update and coordinate the Hawaii Water Plan which consists of: 1) Water Resource Protection Plan, 2) Water Quality Plan, 3) State Water Projects Plan, 4) State Agricultural Water Use and Development Plan, and 5) County Water Use and Development Plan.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	367,848	351,109
Beginning Encumbrances	367,848	351,109
Revenues		
Expenditures	16,739	
Transfers		
Ending Cash Balance	351,109	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Park Development and Operation
Legal Authority: Act 259, SLH 2001, as amended by Act 177, SLH 2002
Fund Type (MOF): Special (B)
Approp. Act No. S-305-C

Intended Purpose:

This fund was administratively established to receive funds from the Special Land and Development Fund to fund a portion of the Division of State Parks Special Repairs and Maintenance operating costs.

Current Program Activities:

The major program activity for this fund is to supplement the general funds to cover the land related repairs and maintenance costs for the State Parks system.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	40,843	254,564
Beginning Encumbrances	35,234	254,564
Revenues	6,380	
Expenditures	357,071	
Transfers	564,412	
Ending Cash Balance	254,564	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Na Ala Hele Program
Legal Authority: Act 259, SLH 2001, as amended by Act 177, SLH 2002
Fund Type (MOF): Special (B)
Approp. Act No. S-306-C

Intended Purpose:

This fund was administratively established to account for the collection of the Highway Fuel Tax collected under chapter 243, Hawaii Revised Statutes (HRS), contributions, fees, etc., to implement the Hawaii Statewide Trail and Access Program (Na Ala Hele).

Current Program Activities:

Activities include the planning, developing, acquiring land or rights for public use of land, constructing, restoring, engaging in coordination activities and managing the trails and trail accesses system.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	240,812	374,889
Beginning Encumbrances	15,860	11,904
Revenues	406,958	
Expenditures	261,440	
Transfers	(11,441)	
Ending Cash Balance	374,889	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: LNR - Natural Physical Environment
Legal Authority: Act 259, SLH 2001, as amended by Act 177, SLH 2002
Fund Type (MOF): Special (B)
Approp. Act No. S-308-C

Intended Purpose:

This fund was administratively established to account for risk management costs imposed on special funds (Boating Special Fund, Special Land and Development Fund, and State Parks Special Fund).

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	59,391	84
Beginning Encumbrances	56,584	0
Revenues		
Expenditures	218,789	
Transfers	159,482	
Ending Cash Balance	84	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Bureau of Conveyances Special Fund
Legal Authority: §502-8, HRS
Fund Type (MOF): Special (B)
Approp. Act No. S-309-C

Intended Purpose:

This fund was established to enable the Bureau of Conveyances to serve the public more efficiently by maintaining and enhancing the computerized recording system, and eliminate manual duplication of information.

Current Program Activities:

Activities include planning, designing, constructing, operating, maintaining, improving, and acquiring equipment, furnishings, software and staff to modernize and operate the computerized system.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	3,901,725	1,929,748
Beginning Encumbrances	784,127	541,791
Revenues	4,255,668	
Expenditures (\$4,500,000 transferred to the general fund)	6,227,645	
Transfers	0	
Ending Cash Balance	1,929,748	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Forest and Wildlife Resources

Legal Authority: Act 259, SLH 2001, as amended by Act 177, SLH 2002

Fund Type (MOF): Special (B)

Approp. Act No. S-314-C

Intended Purpose:

This fund was administratively established to receive funds from the Special Land and Development Fund to develop a rapid response capacity within DLNR to address invasive species on public lands.

Current Program Activities:

Coordinating efforts with the Invasive Species Committees (ISC) on addressing issues and activities to mitigate and eradicate invasive species statewide.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	172,889	383,579
Beginning Encumbrances	34,723	382,373
Revenues	19,638	
Expenditures	161,176	
Transfers	352,228	
Ending Cash Balance	383,579	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: State Parks Special Fund (formerly known as 'Aina Ho'omalua Special Fund)

Legal Authority: §184-3.4 HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-315-C; S-336-C; S-312-C

Intended Purpose:

Act 120, SLH 2000, established the State Park Special Fund to maintain and operate the State Parks system and also authorized the transfer of unexpended balances from the 'Aina Ho'omalua Special Fund. Act 312, SLH 1991, originally established the 'Aina Ho'omalua Special Fund to collect State Parks' proceeds from park user fees or any leases or concession agreements to be used for the planning and development of interpretive programs.

Current Program Activities:

To establish interpretive programs to enhance park visitors' appreciation of Hawaii's unique cultural and natural resources, and supplement land-related repairs and maintenance on State Parks facilities.

Financial Data		
	FY 2003	FY 2003
Beginning Cash Balance	2,889,470	3,676,735
Beginning Encumbrances	516,579	380,532
Revenues	2,665,412	
Expenditures (\$250,000 transferred to the general fund)	1,545,854	
Transfers	(332,293)	
Ending Cash Balance	3,676,735	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Special Land & Development Fund
Legal Authority: §171-19, HRS
Fund Type (MOF): Special (B)
Approp. Act No. S-316-C, S-318-C, S-319-C, S-320-C, S-337-C, S-396-C, S-338-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, for non-ceded public land proceeds from sale of public lands, including interest on deferred payments, and rents from leases, licenses and permits. Non-ceded public lands are defined as lands acquired by the Territory after annexation and prior to statehood, and those lands acquired after statehood from the federal government and private landowners. Act 122, SLH 2000, authorized the transfer of the unexpended balance of the now defunct Industrial Park Special Fund to the credit of the Special Land and Development Fund.

Current Program Activities:

Key activities includes sales in fee, sale of general leases, issuance of revocable permits and the maintenance of public lands.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	19,631,383	7,836,339
Beginning Encumbrances	1,563,806	1,202,225
Revenues	6,086,287	
Expenditures (\$13,150,000 transferred to gen. funds)	17,752,434	
Transfers	(128,897)	
Ending Cash Balance	7,836,339	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Hawaii Historic Preservation Special Fund

Legal Authority: §6E-16, HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-321-C

Intended Purpose:

This fund was established by Act 388, SLH 1989, to account for appropriations from the Legislature, gifts, donations, grants and interest income to provide financial assistance to public and private agencies in accordance with chapter 42F, HRS, involved in historic preservation activities other than those covered by section 6E-9, HRS.

Current Program Activities:

To provide State grant-in-aids and to fund a temporary Historic Preservation Specialist position on Kauai.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	18,861	20,533
Beginning Encumbrances	494	301
Revenues	14,817	
Expenditures	13,145	
Transfers		
Ending Cash Balance	20,533	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Commercial Fisheries Special Fund

Legal Authority: §189-2.4, HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-323-C; S-313-C

Intended Purpose:

Act 220, SLH 1996, established the Commercial Fisheries Special Fund to develop and conduct programs and activities for projects concerning aquatic life used for commercial purposes. Revenues from commercial fishing licenses, permits, fees, etc. are deposited into this account. Act 121, SLH 2000, permanently established the Commercial Fisheries Special Fund for the management and conservation of aquatic life used for commercial purposes.

Current Program Activities:

Developing and conducting resource monitoring programs and studies to determine sustainable use of aquatic life for commercial purposes. Also, to implement research programs and activities concerning the conservation and management of aquatic life for commercial purposes.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	499,735	451,675
Beginning Encumbrances	0	61,862
Revenues	240,077	
Expenditures (\$100,000 transferred to the general fund)	288,137	
Transfers	0	
Ending Cash Balance	451,675	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Endangered Species Trust Fund

Legal Authority: §195D-31, HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-324-C

Intended Purpose:

Act 380, SLH 1997, established a special fund to be known as the Endangered Species Trust Fund, for the preparation and implementation of habitat conservation plans and safe harbor agreements and to provide additional incentives and funding sources for private landowners to recover and protect threatened and endangered species on their lands.

Current Program Activities:

Additional funds would need to be secured before this program can be implemented. Current activities for now would include educating the public and obtaining private contributions.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	46,807	11,337
Beginning Encumbrances	593	151
Revenues	10,327	
Expenditures	45,797	
Transfers		
Ending Cash Balance	11,337	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Beach Restoration Special Fund

Legal Authority: §171-156, HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-325-C

Intended Purpose:

Act 84, SLH 1999, established this fund to provide for the restoration of public beach lands in those instances in which such restoration is considered to benefit the people of the State.

Current Program Activities:

Revise plans for the restoration of public beach lands of the State; implementation of beach restoration projects.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	220,005	202,399
Beginning Encumbrances	56,005	38,736
Revenues	132,185	
Expenditures (\$50,000 transferred to the general fund)	125,991	
Transfers	(23,800)	
Ending Cash Balance	202,399	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Water Resource Management Fund

Legal Authority: §174C-5.5, HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-326-C

Intended Purpose:

Act 204, SLH 2000 established the Water Resource Management Fund, to be used for the following: 1) monitoring program and activities concerning water resource quality, protection and management, 2) research programs and activities concerning water conservation and investigation of alternative sources of water, 3) preparation and dissemination of information to the public concerning activities authorized under Chapter 174C, HRS, 4) data collection, development, and updating of long-range planning documents, and 5) any other protection, management, operational, or maintenance function authorized and deemed necessary by the Commission on Water Resource Management. From FY02, funds from the Special Land and Development Fund (S-304-C) to revise and update the Hawaii Water Plan were consolidated with the Water Resource Management Fund.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	322,297	398,396
Beginning Encumbrances	9,349	14,605
Revenues	118,685	
Expenditures	205,613	
Transfers	163,027	
Ending Cash Balance	398,396	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Infrastructure Development Fund

Legal Authority: §171-19.5, HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-327-C

Intended Purpose:

Act 144, SLH 2001, established the Infrastructure Development Fund for the development of infrastructure at Kikala-Keokea to benefit residents of Kalapana who have been dispossessed of their homes and lands as a result of the continued volcanic eruptions of the Island of Hawaii. Funds to be matched by the Office of Hawaiian Affairs.

Current Program Activities:

Design and construction of infrastructure improvements at Kikala-Keokea.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	1,814,029	1,876,092
Beginning Encumbrances	0	41,900
Revenues	62,112	
Expenditures	49	
Transfers		
Ending Cash Balance	1,876,092	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Administer the Forest Stewardship Program
Legal Authority: Act 152, SLH 2001
Fund Type (MOF): Special (B)
Approp. Act No. S-328-C

Intended Purpose:

Act 152, SLH 2001, authorized a portion of the funds to be deposited into the Forest Stewardship Fund from the Conveyance Tax to be used for administering the Forest Stewardship Program.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	17,142	0
Beginning Encumbrances	11,121	0
Revenues		
Expenditures	10,833	
Transfers	(6,309)	
Ending Cash Balance	0	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Accrued Vacation & Sick Leave Fund
Legal Authority: Act 259, SLH 2001, as amended by Act 177, SLH 2002
Fund Type (MOF): Revolving (W)
Approp. Act No. S-335-C

Intended Purpose:

This revolving fund accounts for the accrued vacation and sick leave for project-funded employees of the Division of State Parks and the former Engineering Branch of the Land Division, and now Engineering Division. This account provides the funding for the vacation and sick leave pay-offs for employees who leave the Department's Capitol Improvement Projects (CIP) staff position. The balance remaining in this fund represents the CIP staff employees' vacation and sick leave carryover.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	497,178	499,210
Beginning Encumbrances	0	0
Revenues	40,321	
Expenditures	38,289	
Transfers	0	
Ending Cash Balance	499,210	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Natural Area Reserve Fund

Legal Authority: §195-9, HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-342-C

Intended Purpose:

This fund was established by Act 326, SLH 1991, to receive and expend State and private funds to implement the Natural Area Reserve Heritage Program and Natural Area Partnership Program.

Current Program Activities:

Currently funds the Natural Area Partnership Program.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	6,167,642	5,961,084
Beginning Encumbrances	727,902	1,817,953
Revenues	2,786,621	
Expenditures (\$1,000,000 transferred to the general fund)	2,993,177	
Transfers	(2)	
Ending Cash Balance	5,961,084	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Wildlife Revolving Fund

Legal Authority: §183D-10.5, HRS

Fund Type (MOF): Revolving (W)

Approp. Act No. S-343-C & S-344-C

Intended Purpose:

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid, enforcement activities, acquisition and maintenance of trails, wildlife research and the importation and management of game and other wildlife.

Current Program Activities:

Current activities include education, trail maintenance and research to develop new public hunting areas.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	104,272	212,504
Beginning Encumbrances	44,596	49,232
Revenues	339,257	
Expenditures	231,027	
Transfers	2	
Ending Cash Balance	212,504	

Department: Land and Natural Resources **Date:** November 24, 2003

Name of Fund: Salvinia Molesta Removal

Legal Authority: Act 259, SLH 2001 as amended by Section 158 of Act 177, SLH 2002

Fund Type (MOF): Special (B)

Approp. Act No. S-346-C

Intended Purpose:

Funds were delegated from the Department of Health, Emergency Response Revolving Fund, to support environmental protection and natural resource protection programs, and were necessary to conduct emergency response actions associated with the Salvinia Molesta removal at Lake Wilson.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance		116,787
Beginning Encumbrances		47,840
Revenues		
Expenditures	383,213	
Transfers	500,000	
Ending Cash Balance	116,787	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Forest Stewardship Fund

Legal Authority: §195F-4, HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-347-C

Intended Purpose:

This fund was established by Act 327, SLH 1991, to provide funding to private landowners to manage, protect, and restore important watersheds, timber resources, fish and wildlife habitats, isolated population of rare and endangered plants, native vegetation, and other lands that are not recognized as potential natural area reserves.

Current Program Activities:

The key activity is to provide financial and technical assistance to landowners to manage, protect, and restore important natural resources in Hawaii's forested and formerly forested lands.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	409,734	425,594
Beginning Encumbrances	286,249	280,724
Revenues	406,182	
Expenditures	396,631	
Transfers	6,309	
Ending Cash Balance	425,594	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Sport Fish Special Fund

Legal Authority: §187A-9.5, HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-348-C

Intended Purpose:

This fund was established by Act 143, SLH 1993, to insure compliance with the Federal Aid Sport Fish Restoration Act (Dingell-Johnson/Wallop-Breaux) for the matching of State funds. Revenues collected from sport fish license fees, permits and interest income are used for sport fish projects.

Current Program Activities:

Monitor recreational fishing success and harvest levels with creel censuses; maintain the statewide system of open-water fish aggregating devices; and maintain and improve existing artificial reefs.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	22,882	40,605
Beginning Encumbrances	5,559	6,712
Revenues	44,900	
Expenditures	27,177	
Transfers	0	
Ending Cash Balance	40,605	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Boating Special Fund

Legal Authority: §248-8, HRS

Fund Type (MOF): Special (B)

Approp. Act No. S-359-C, S-360-C & S-361-C

Intended Purpose:

This fund was established pursuant to section 248-8, HRS, to collect revenues to implement the boating and ocean recreation programs.

Current Program Activities:

Improving and expanding the capacity of existing mooring and launching facilities; operating, administering, maintaining and policing boating harbors and launching ramps; constructing new facilities; registering boats and maintaining a centralized vessel registration file; regulating the commercial use of boating facilities; administering a marine casualty and investigation program; constructing and maintaining navigation aids for boating facilities; conducting public education in boating safety.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	2,256,036	1,611,775
Beginning Encumbrances	771,598	745,857
Revenues	9,651,584	
Expenditures	8,396,602	
Transfers	(1,899,243)	
Ending Cash Balance	1,611,775	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Ceded Land Proceeds - Oahu

Legal Authority: §171-18, HRS

Fund Type (MOF): Trust (T)

Approp. Act No. T-901-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarcane leases and water licenses) are required to be deposited into this fund. Under the provisions of the Admissions Act and section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust are to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are currently transferred directly into the State General Fund.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	0	0
Beginning Encumbrances	0	0
Revenues	641,343	
Expenditures	641,343	
Transfers		
Ending Cash Balance	0	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Ceded Land Proceeds - Maui

Legal Authority: §171-18, HRS

Fund Type (MOF): Trust (T)

Approp. Act No. T-902-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarcane leases and water licenses) are required to be deposited into this fund. Under the provisions of the Admissions Act and section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust are to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are currently transferred directly into the State General Fund.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	0	78
Beginning Encumbrances	0	0
Revenues	263,131	
Expenditures	263,053	
Transfers		
Ending Cash Balance	78	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Ceded Land Proceeds - Hawaii

Legal Authority: §171-18, HRS

Fund Type (MOF): Trust (T)

Approp. Act No. T-903-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarcane leases and water licenses) are required to be deposited into this fund. Under the provisions of the Admissions Act and Chapter 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust are to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are currently transferred directly into the State General Fund.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	4	436
Beginning Encumbrances		0
Revenues	761,197	
Expenditures	760,765	
Transfers		
Ending Cash Balance	436	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Ceded Land Proceeds - Kauai

Legal Authority: §171-18, HRS

Fund Type (MOF): Trust (T)

Approp. Act No. T-904-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarcane leases and water licenses) are required to be deposited into this fund. Under the provisions of the Admissions Act and section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust are to be paid to the Office of Hawaiian Affairs to be used for the betterment of native Hawaiians. The remainder of the revenues are currently transferred directly into the State General Fund.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	0	0
Beginning Encumbrances	0	0
Revenues	374,951	
Expenditures	374,951	
Transfers		
Ending Cash Balance	0	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Temporary Deposits

Legal Authority: N/A

Fund Type (MOF): Trust (T)

Approp. Act No. T-905-C

Intended Purpose:

This fund was created to account for temporary deposits such as security deposits for leases, permits and licenses and also for the payment of appraisal fees chargeable to the applicant.

Current Program Activities:

This Trust Fund is being used as a holding account.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	863,009	1,023,381
Beginning Encumbrances	20,330	113,750
Revenues	340,440	
Expenditures	180,068	
Transfers		
Ending Cash Balance	1,023,381	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Temporary Deposit - Undistributed Proceeds

Legal Authority: N/A

Fund Type (MOF): Trust (T)

Approp. Act No. T-906-C

Intended Purpose:

This trust fund was established to deposit land rental and water license revenues that are collected by DLNR for, and later transferred to, the Department of Hawaiian Home Lands, the Department of Agriculture, the Department of Transportation, and the Hawaii Community Development Authority.

Current Program Activities:

This fund serves as a holding account for revenues generated by the rental of property or from water licenses managed by DLNR for other State agencies.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	0	0
Beginning Encumbrances		
Revenues	249,703	
Expenditures	249,703	
Transfers		
Ending Cash Balance	0	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Temporary Deposits - Water Development

Legal Authority: N/A

Fund Type (MOF): Trust (T)

Approp. Act No. T-907-C

Intended Purpose:

This fund was created to account for security deposits collected on specifications and plans. This account is also used for various liaison and temporary type of projects.

Current Program Activities:

This fund is used primarily as a holding account for miscellaneous receipts and expenditures.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	1,008,116	1,083,140
Beginning Encumbrances	22,207	43,140
Revenues	267,973	
Expenditures	192,949	
Transfers		
Ending Cash Balance	1,083,140	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Preservation of Endangered Plants

Legal Authority: N/A

Fund Type (MOF): Trust (T)

Approp. Act No. T-908-C

Intended Purpose:

The purpose of this account is to make expenditures of donated revenues for activities related to endangered plants. Revenues consist of donations from the Hawaii Credit Union League which are required to be used for the preservation of Hawaii's endangered plants.

Current Program Activities:

Expenditures are made for the preservation of endangered plants such as fencing off areas for endangered plants.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	3,685	3,164
Beginning Encumbrances	0	0
Revenues		
Expenditures	521	
Transfers		
Ending Cash Balance	3,164	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Kaho'olawe Rehabilitation Trust Fund

Legal Authority: §6K-9.5, HRS

Fund Type (MOF): Trust (T)

Approp. Act No. T-909-C

Intended Purpose:

This fund was established to receive federal funds, legislative appropriations, and moneys from grants, donations or proceeds for the rehabilitation and environmental restoration of the Island of Kaho'olawe.

Current Program Activities:

The federal funds are used to fund the operation of the Kaho'olawe Island Reserve Commission. Some of the activities will focus on the preservation, protection, rehabilitation, revegetation and restoration of the Island.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	28,649,457	33,628,676
Beginning Encumbrances	2,697,513	1,637,708
Revenues	9,262,495	
Expenditures	4,283,276	
Transfers		
Ending Cash Balance	33,628,676	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Donations, Gifts & Grants

Legal Authority: N/A

Fund Type (MOF): Trust (T)

Approp. Act No. T-911-C

Intended Purpose:

This trust account was created to account for donations received from various subsidiaries of sugar plantations. The donations were to be used for the operation and maintenance of sugarcane irrigation stations. Currently, no donations, gifts, or grants are being made to this account.

Current Program Activities:

The account actually serves as a clearing account for private parties to obtain and pay for stream gauging services rendered by the United States Geological Survey (USGS). Since the USGS is not authorized to enter into agreements or contracts with private parties, the State has entered into a cooperative agreement whereby the USGS bills the State and the State in turn bills the private parties. DLNR requires that State water licensees install and maintain stream gauging equipment to measure the amount of water they use. The USGS installs gauging stations in the stream to measure water usage that the State uses for billing purposes.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	16,811	3,611
Beginning Encumbrances	0	0
Revenues	6,500	
Expenditures	19,700	
Transfers	0	
Ending Cash Balance	3,611	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Boating Security Deposits

Legal Authority: N/A

Fund Type (MOF): Trust (T)

Approp. Act No. T-915-C

Intended Purpose:

This trust account was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from the boating tenants of small boat harbors. The security deposits are usually equivalent to three months' rent.

Current Program Activities:

This trust account is being used as a holding account and the security deposits are returned when rental agreements are terminated.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	691,919	725,168
Beginning Encumbrances	0	0
Revenues	108,594	
Expenditures	75,345	
Transfers		
Ending Cash Balance	725,168	

Department: Land and Natural Resources

Date: November 24, 2003

Name of Fund: Office of Hawaiian Affairs (OHA) Kikala-Keokea Trust Fund

Legal Authority: N/A

Fund Type (MOF): Trust (T)

Approp. Act No. T-918-C

Intended Purpose:

Act 144, SLH 2001, established the Infrastructure Development Fund for the development of infrastructure at Kikala-Keokea. This fund was administratively established to receive funds from OHA for matching purposes.

Current Program Activities:

Design and construction of infrastructure improvements at Kikala-Keokea.

Financial Data		
	FY 2003	FY 2004
Beginning Cash Balance	1,350,000	1,396,225
Beginning Encumbrances	0	41,900
Revenues	46,225	
Expenditures		
Transfers		
Ending Cash Balance	1,396,225	